

## § 46.132

of tax (including any additions thereto). A new stamp will be issued only for a current period of liability.

(26 U.S.C. 6011)

## § 46.132 Credit for incorrect stamp.

(a) *General.* The appropriate TTB officer may credit the tax (including additions thereto) paid for an incorrect stamp if the taxpayer has filed an amended return showing the correct tax on TTB Form 5630.5t and has, with the amended return, surrendered the incorrect stamp for credit.

(b) *Underpayment.* Where the correct tax (including any additions thereto) exceeds the incorrect tax paid, the appropriate TTB officer may credit the tax paid against the correct tax upon remittance of the difference between the tax paid and the correct tax plus any additions thereto.

(c) *Overpayment.* Where the tax (and additions thereto) paid for the surrendered incorrect stamp exceeds the amount due, the appropriate TTB officer will advise the taxpayer to file a claim for refund of that excess on TTB Form 5620.8. Sections 46.136 through 46.138 apply to all claims for refund.

(26 U.S.C. 6402, 6511)

### ABATEMENT OR REFUND OF SPECIAL TAXES

## § 46.136 Claims.

Claims for abatement of assessment of special tax (including penalties and interest), or for refund of an overpayment of special tax (including interest and penalties), must be filed on TTB Form 5620.8. The claim must be filed with the appropriate TTB officer. Each claim must set forth in detail each ground on which it is based and must contain facts sufficient to explain to the appropriate TTB officer the exact basis for the claim. If the claim is for refund of special tax for which a stamp was issued, either the stamp must be attached to and be made a part of the claim, or the claimant must include in the claim a satisfactory explanation of the reason why the stamp cannot be submitted.

## 27 CFR Ch. I (4–1–16 Edition)

## § 46.137 Time limit on filing of claim for refund.

No claim for the refund of a special tax or penalty will be allowed unless presented within 3 years after the filing of the related tax return or within 2 years after the payment of such tax or penalty, whichever of these periods expires later.

(26 U.S.C. 6511)

## § 46.138 Discontinuance of business.

A dealer who for any reason discontinues business is not entitled to a refund of special tax for the unexpired portion of the tax year for which the special tax stamp was issued.

(26 U.S.C. 5732)

## Subparts E–F [Reserved]

## Subpart G—Dealers in Tobacco Products

SOURCE: T.D. 6573, 26 FR 8202, Aug. 31, 1961, unless otherwise noted. Redesignated at 40 FR 16835, Apr. 15, 1975.

## § 46.161 Scope of subpart.

The regulations in this subpart relate to the purchase, receipt, possession, offering for sale, or sale or other disposition of tobacco products by dealers in such products.

[T.D. 6871, 81 FR 60, Jan. 4, 1966. Redesignated at 40 FR 16835, Apr. 15, 1975 and amended by T.D. ATF-232, 51 FR 28092, Aug. 5, 1986; T.D. ATF-243, 51 FR 43194, Dec. 1, 1986]

## § 46.162 Territorial extent.

The provisions of the regulations in this subpart shall apply in the several States of the United States and the District of Columbia.

## § 46.163 Meaning of terms.

When used in this subpart, where not otherwise distinctly expressed or manifestly incompatible with the intent thereof, each of the following terms shall have the meaning ascribed in this section. Words in the plural form shall include the singular, words in the singular form shall include the plural, and words importing the masculine gender shall include the feminine. The terms